



Military & Veteran Affairs Committee

**Wednesday, February 22, 2006
1:30 PM – 3:30 PM
24 HOB**

Committee Meeting Notice

HOUSE OF REPRESENTATIVES

Speaker Allan G. Bense

(AMENDED 2/16/2006 11:18:14AM)

Amended(1)

Military & Veteran Affairs Committee

Start Date and Time: Wednesday, February 22, 2006 01:30 pm

End Date and Time: Wednesday, February 22, 2006 03:30 pm

Location: 24 HOB

Duration: 2.00 hrs

Consideration of the following bill(s):

HB 573 Disabled Veterans by Billirakis

HJR 631 World War II Permanently Disabled Veterans' Discount on Homestead Ad Valorem Tax by Sansom

Agency Activity Update:

- Department of Military Affairs Agency Update - Colonel Glenn Sutphin

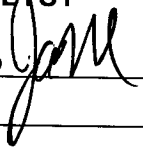
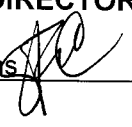
NOTICE FINALIZED on 02/16/2006 11:18 by Welcher.Stephanie

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: HB 573 Disabled Veterans

SPONSOR(S): Bilirakis and others

TIED BILLS: IDEN./SIM. BILLS: SB 1342

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
1) Military & Veteran Affairs Committee		Marino 	Cutchins 
2) Local Government Council			
3) Finance & Tax Committee			
4) State Administration Council			
5) _____			

SUMMARY ANALYSIS

Under current law, certain disabled veterans are exempt from paying local government building permit fees for making wheelchair accessibility improvements upon a mobile home. House Bill 573 expands this license and permit fee exemption from just applying to those eligible, disabled veterans who own and occupy mobile homes to apply to such veterans who own and occupy any dwelling.

There appears to be no fiscal impact on state government. The fiscal impact on local government revenues is indeterminate, yet expected to be minimal.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. HOUSE PRINCIPLES ANALYSIS:

Ensure lower taxes – House Bill 573 allows more 100-percent, service-connected permanently and totally disabled wheelchair-confined veterans to take advantage of an existing building permit fee exemption.

Safeguard individual liberty – This bill allows more 100-percent, service-connected permanently and totally disabled veterans confined to wheelchairs greater freedom to conduct their own affairs by reducing the cost to make their homes wheelchair habitable.

Empower families – This bill allows more 100-percent, service-connected permanently and totally disabled wheelchair-confined veterans improved family life by removing physical barriers that degrade their integration into their home.

B. EFFECT OF PROPOSED CHANGES:

Present Situation:

Florida Building Code

Under current law, any person or organization seeking to construct, modify, or demolish a building in Florida must obtain a permit¹. The permit must be obtained through a Florida Building Code enforcing agency, such as a county or municipal local government. The local governments are authorized² to charge reasonable permit fees to defray the costs of actions, such as building plan and construction inspections, associated with enforcement of the Code.

In addition, each county and municipality is authorized³ to create a schedule of fees based upon the specific enforcement needs and requirements for that locality. The table below shows remodeling permit fee valuations from a county and a municipality:

Remodeling Permit Fees			
Broward County	City of Tallahassee		
Minimum base permit fee \$111 added to a charge calculated at a rate of 1.60% of the remodeling job construction value.	Construction Value	Application Fee	Valuation Fee
	\$10,000 or less	\$60	\$14/\$1000
	50K or less	240	1.20/1000
	100K or less	288	0.38/1000
	Over 100K	326	0.38/1000

Disabled Veteran Exemption

Section 295.16, F.S., allows certain veterans to be exempt from paying building license or permit fees to any county or municipality for wheelchair accessibility improvements made upon a mobile home, provided the following criteria are met:

- The veteran must be a resident of Florida;
- The veteran must be permanently and totally disabled and be able to show:

¹ Section 553.79, F.S.

² Sections 125.56(2) and 166.222, F.S.

³ Section 553.80(7), F.S.

- A valid identification card⁴ issued by the Florida Department of Veterans' Affairs;
- A service-connected 100-percent disability rating for compensation as determined by the United States Department of Veterans' Affairs; or
- A disability retirement pay receipt from any branch of the uniformed armed services for a 100-percent, service-connected disability rating;
- The veteran must be honorably discharged from the Armed Forces;
- The veteran must own and reside in the mobile home for which the improvements are being made; and
- The veteran may only make improvements to his or her mobile home such as adding ramps, widening doorways, and similar improvements for the purpose of making the mobile home wheelchair-habitable.

Typical improvements or alterations⁵ that may need to be made in order to make a mobile home more habitable for an eligible wheelchair-confined veteran include, but are not limited to:

- Outside: ramps, railings, primary entrance with widened doorway into home; or,
- Inside: ramps, railings, widened doorways, lowered countertops, wheelchair turning space, wheelchair lifts, toilet and bathing facilities, clear floor space to reach appliances.

Section 295.16, F.S., does not appear to place restrictions on the number of wheelchair accessibility improvements allowed nor does it appear to place any restriction on the number of times improvements may be made to the mobile home. Additionally, it does not appear to remove the requirement for obtaining a permit for the improvements as in s. 553.79, F.S.

Disabled Veteran ID Card and License Plate

Section 295.17, F.S., provides that the Florida Department of Veterans' Affairs (DVA) may issue a photo-identification card to any veteran who is a permanent resident of the state and who has been determined by the U.S. Department of Veterans' Affairs (USDVA) or its predecessor to have a 100-percent, service-connected permanent and total disability rating for compensation, or who has been determined to have a service-connected disability rating of 100-percent and is in receipt of disability retirement pay from any branch of the uniformed armed services. The ID card eligible veteran may request the card in writing to the DVA, and, upon its receipt, the veteran may use the card as proof of identification for all benefits provided by state law for 100-percent, service-connected permanently and totally disabled veterans except for certain benefits relating to property tax exemptions.

It should be noted that not all 100-percent, service-connected, permanently and totally disabled veterans are confined to wheelchairs. For example, a veteran could be rated with a 100-percent permanent and total disability for post-traumatic stress disorder, yet not require a wheelchair. In addition, not all wheelchair-confined veterans are 100-percent, service-connected, permanently and totally disabled.

Under s. 320.084(2), F.S., a veteran who produces a DVA ID card, as provided for in s. 295.17, F.S., to the Florida Department of Highway Safety and Motor Vehicles (DHSMV) shall be issued one free motor vehicle license plate for use on any motor vehicle owned or leased by the veteran. Since each veteran who receives this benefit is limited to one free license plate and each veteran who qualifies for this benefit is likely to use it, this statute provides a means to estimate the number of 100-percent, service-connected permanent and totally disabled veterans living in Florida. According to the DHSMV, as of January 11, 2006, there were 4,556 disabled veteran wheelchair license plates issued in the state⁶.

⁴ Section 295.17, F.S.

⁵ Architectural and Transportation Barriers Compliance Board, ADA and ABA Accessibility Guidelines for Buildings and Facilities, Federal Register, July 23, 2004 and amended August 5, 2005.

⁶ Communication with Steve Fielder of the Florida Department of Highway Safety and Motor Vehicles. January 13, 2006. Email on file with Committee on Military and Veteran Affairs.

Effect of Proposed Change:

House Bill 573 expands the permit fee exemption in s. 295.16, F.S., from just applying to those eligible, disabled veterans who own and occupy mobile homes, to applying to such veterans who own and occupy any dwelling.

In addition to dealing with physical, emotional, and possibly employment/income-related limitations, wheelchair bound veterans often face other financial restrictions as they transition back into family life and society. The provisions of this bill will enable a larger population of eligible, disabled veterans to possibly make that transition a little smoother by reducing the costs that they are obligated to pay in order to make their homes wheelchair accessible. Providing this benefit to a broader population of veterans could assist in addressing the potential increase in needs resulting from continued military operations.

This bill does not appear to place any restrictions on the number of wheelchair accessibility improvements allowed nor does it appear to place any restrictions on the number of times improvements may be made to the mobile home. Additionally, it does not appear to remove the requirement for obtaining a permit for the improvements as in s. 553.79, F.S.

C. SECTION DIRECTORY:

Section 1. Amends s. 295.16, F.S., by replacing the phrase *mobile home* with the phrase *any dwelling*, effectively expanding the building license or permit fee exemption to a greater population of disabled veterans who make wheelchair accessibility improvements to their owner-occupied residences.

Section 2. Provides for act to take effect July 1, 2006.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

There are no known or expected fiscal impacts on state revenues.

2. Expenditures:

There are no known or expected fiscal impacts on state expenditures.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

The fiscal impact on local government revenues is indeterminate. However, the impact is expected to be minimal.

The impact on revenues is indeterminate since it is unknown exactly how many eligible veterans would use this benefit. According to the DHSMV license plate information, at least 4,556 100-percent, service-connected permanent and totally disabled wheelchair-confined veterans currently reside in Florida, therefore, this number may be considered the ceiling of veterans eligible for the benefit under this bill. Some considerations that make this bill's fiscal impact indeterminate are as follows:

- It is unknown how many eligible veterans own dwellings other than mobile homes;
- It is unknown how many eligible veterans have already made wheelchair accessibility improvements to their existing dwellings and would thus not need the permit fee exemption;

- It is unknown how many eligible veterans may move their residence to a different home that would require wheelchair accessibility improvements;
- It is unknown what wheelchair accessibility improvements are necessary to be made to each eligible veteran's dwelling;
- It is unknown how much each wheelchair accessibility improvement costs, which affects the amount of the permit fee since the permit fee, in most cases, is determined based on the value of the construction and improvement costs; and,
- It is unknown where eligible veterans live or might move to, which is necessary to determine which local government's fee schedule the eligible veteran would be exempted from.

The impact on revenues is expected to be minimal. According to representatives from the Construction Licensing Officials Association of Florida and the Florida Association of Counties⁷, the fiscal impact does not appear to degrade enforcing agencies' abilities to enforce the Florida Building Code with regard to eligible dwellings under this bill.

2. Expenditures:

There are no known or expected fiscal impacts on local government expenditures.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

This bill appears to significantly benefit eligible veterans. According to the DVA, one veteran in particular could have saved \$350 in permitting fees for a door-widening project that was necessary to improve wheelchair accessibility to his home⁸.

D. FISCAL COMMENTS:

None.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

The bill does not require counties or municipalities to spend funds or to take an action requiring the expenditure of funds. This bill does not reduce the percentage of a state tax shared with counties or municipalities. This bill does not reduce the authority that municipalities have to raise revenues.

2. Other:

There do not appear to be any constitutional issues with this bill.

B. RULE-MAKING AUTHORITY:

None.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

IV. AMENDMENTS/COMMITTEE SUBSTITUTE & COMBINED BILL CHANGES

⁷ Communications with Bill Brode of the Construction Licensing Officials Association of Florida and Jeff Porter of the Florida Association of Counties. On or about January 26, 2006.

⁸ Florida Department of Veterans' Affairs. Legislative Policy Proposal Summary Sheet: Exempt 100% Disabled Veterans from Certain County Building Permit Fees. August, 18, 2005.

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1 A bill to be entitled
2 An act relating to disabled veterans; amending s. 295.16,
3 F.S.; expanding exemption from certain fees relating to
4 structural improvements to a disabled veteran's residence;
5 providing an effective date.

6
7 Be It Enacted by the Legislature of the State of Florida:

8
9 Section 1. Section 295.16, Florida Statutes, is amended to
10 read:

11 295.16 Disabled veterans exempt from certain license or
12 permit fee.--No totally and permanently disabled veteran who is
13 a resident of Florida and honorably discharged from the Armed
14 Forces, who has been issued a valid identification card by the
15 Department of Veterans' Affairs in accordance with s. 295.17 or
16 has been determined by the United States Department of Veterans
17 Affairs or its predecessor to have a service-connected 100-
18 percent disability rating for compensation, or who has been
19 determined to have a service-connected disability rating of 100
20 percent and is in receipt of disability retirement pay from any
21 branch of the uniformed armed services, shall be required to pay
22 any license or permit fee, by whatever name known, to any county
23 or municipality in order to make improvements upon a dwelling
24 ~~mobile-home~~ owned by the veteran which is used as the veteran's
25 residence, provided such improvements are limited to ramps,
26 widening of doors, and similar improvements for the purpose of
27 making the dwelling ~~mobile-home~~ habitable for veterans confined
28 to wheelchairs.

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29 Section 2. This act shall take effect July 1, 2006.

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: HJR 631



World War II Permanently Disabled Veterans' Discount on Homestead

Ad Valorem Tax

SPONSOR(S): Sansom and others

TIED BILLS:

IDEN./SIM. BILLS: SJR 194

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
1) Military & Veteran Affairs Committee		Marino 	Cutchins 
2) Finance & Tax Committee			
3) State Administration Council			
4) _____			
5) _____			

SUMMARY ANALYSIS

House Joint Resolution 631, if approved by the electorate, would allow certain disabled veterans of World War II to receive a discount from the amount of the ad valorem tax otherwise owed on homestead property. In order to qualify for this discount, the World War II veteran must demonstrate:

- He or she was a Florida resident at the time of entering the military service;
- The disability was combat-related; and
- The veteran was honorably discharged upon separation from military service.

The discount is in a percentage equal to the percentage of the veteran's permanent, combat-related disability, as determined by the U.S. Department of Veterans Affairs.

The Legislature may only grant property tax exemptions that are authorized in the constitution, and modifications to property tax exemptions must be consistent with the constitutional provision authorizing the exemption. Chapter 196, F.S., establishes a number of homestead property tax exemptions for permanently and totally disabled veterans and, in some cases, their spouses.

The Division of Elections estimates the cost to the state to be approximately \$50,000 to meet constitutional requirements to publish this joint resolution to the electorate.

This joint resolution will have an indeterminate negative effect on local government revenues; however, it is not expected to have a large fiscal impact on local government revenues.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. HOUSE PRINCIPLES ANALYSIS:

Ensure Lower Taxes - This joint resolution lowers taxes for certain disabled World War II veterans by allowing them to take a discount on their homestead property tax based on the percentage of their disability as determined by the United States Department of Veteran's Affairs.

B. EFFECT OF PROPOSED CHANGES:

Present Situation:

Constitutional Amendments by Joint Resolution

Section 1 of Article XI of the State Constitution provides that a proposal to amend the constitution by joint resolution must be agreed to by three-fifths of the membership of each house of the Legislature. Section 5 of Article XI of the State Constitution provides for the submission of the proposed amendment to the electors for approval.

Property Tax Exemptions for Disabled Veterans

The Legislature may only grant property tax exemptions that are authorized in the constitution, and modifications to property tax exemptions must be consistent with the constitutional provision authorizing the exemption. Article VII, Section 3(b) of the State Constitution authorizes the Legislature to enact homestead exemptions "to every widow or widower or person who is blind or totally and permanently disabled." Chapter 196, F.S., establishes a number of homestead property tax exemptions for permanently and totally disabled veterans and, in some cases, their spouses.

Section 196.081, F.S., provides an exemption from taxation on homesteads owned by certain veterans who received a disability or died as a result of their military service. The surviving un-remarried spouses may receive this tax exemption upon the death of such veterans. The Department of Revenue (DOR) reported that in 2005, 30,080¹ parcels of property were exempted through this statute costing local governments across the state \$ 64,371,200 using an average statewide millage rate of 19.6 mills².

Section 196.091, F.S., provides an exemption from taxation on homesteads owned by certain ex-service members who have a service-connected total disability and are confined to a wheelchair. The surviving un-remarried spouses may receive this homestead tax exemption upon the death of such ex-service members as long as they reside on that property. The DOR reported that in 2005, 240³ parcels of property were exempted through this statute costing local governments across the state \$744,240.

Section 196.24, F.S., provides a reduction of \$5,000 off property values for homesteads owned by certain ex-service members who are disabled at a rate of 10% or more provided such disability occurred during wartime or through misfortune. The surviving un-remarried spouses may receive this property value reduction upon the death of such ex-service members if they had been married for 5 years. The DOR reported that in 2005, 89,583⁴ parcels of property took advantage of this statute costing local governments across the state \$ 8,779,134.

¹ Communication with Brian Jacobik, Florida Department of Revenue. February 10, 2006. Email on file with Committee on Military & Veteran Affairs.

² Id.

³ Id.

⁴ Id.

Incidentally, widows and widowers of deceased veterans would also be eligible for the \$500 homestead exemption in Article VII, s. 3(b) of the State Constitution allowed for all widows and widowers.

Effect of Proposed Changes:

This joint resolution, if approved by the electorate, would allow certain partially disabled veterans of World War II to receive a discount from the amount of the ad valorem tax otherwise owed on homestead property. In order to qualify for this discount, the World War II veteran must demonstrate:

- He or she was a Florida resident at the time of entering the military service;
- The disability was combat-related; and
- The veteran was honorably discharged upon separation from military service.

The discount is in a percentage equal to the percentage of the veteran's permanent, combat-related disability, as determined by the U.S. Department of Veterans Affairs.

Applicants for this discount are required to submit documentation supporting their eligibility to the county tax appraiser at least 180 days before the scheduled mailing of the current year's property tax notice. Required documentation includes the following:

- Proof of residency at the time of entering military service;
- Proof that the injury was combat-related; an official letter from the United States Department of Veteran's Affairs stating the percentage of the veteran's permanent disability; and
- A copy of the veteran's honorable discharge.

The joint resolution provides that if the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply.

The joint resolution provides ballot language and specifies that the amendment shall be submitted to the electors of Florida at the next general election or at an earlier special election specifically authorized for that purpose.

The DOR reported that in 2005, 89,583 partially disabled veterans used the reduction of property value provided in s. 196.24, F.S. The number of partially disabled veterans that would qualify for this joint resolution would be from this population. Since, the 89,583 includes veterans of all conflicts, the number of partially disabled World War II veterans, as specified in this joint resolution, would be a small portion of this number.

C. SECTION DIRECTORY:

Not Applicable.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

This joint resolution does not appear to have a fiscal impact on state revenues.

2. Expenditures:

Non-Recurring

FY 2006-07

Department of State, Division of Elections
Publications Costs⁵

\$50,000⁶

⁵ See Art. XI, Sec. 5(d), Fla. Const.
STORAGE NAME: h0631.MVA.doc
DATE: 2/10/2006

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

This joint resolution will have an indeterminate but negative effect on local revenues. Expanding the class of people who are eligible to receive homestead tax exemptions will reduce the tax base upon which a local jurisdiction levies ad valorem taxes resulting in either a loss of revenue or an increase in the tax rate. The Revenue Estimating Conference has not yet provided an official estimate of the fiscal impact of the constitutional amendment proposed by the joint resolution, but it is expected to at some point.

The impact is indeterminate because, of the 248,000⁷ Floridians who served and fought in World War II, it is unknown:

- How many resided in Florida at the time they entered military service;
- How many were disabled and to what extent; and
- How many remain alive today.

Although, the number of eligible partially disabled veterans able to take advantage of this joint resolution is steadily decreasing more than 60 years after the war's end.

In addition, this joint resolution is not expected to have a large fiscal impact.

2. Expenditures:

This joint resolution does not appear to have a fiscal impact on local government expenditures.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

The table below shows what eligible disabled veterans saved in 2005 off their property taxes based on the current statutes and numbers provided by the DOR.

2005 Ad valorem Tax Exemptions for Certain Disabled Veterans*	Exemption Value ^{8**}	Parcels ^{9**}	Average Exemption Value per Veteran	Average Savings per Veteran
Section 196.081, F.S.: Total Exemption	\$3,285,135,432	30,080	\$109,213	\$2,140
Section 196.091, F.S.: Total Exemption	37,981,598	240	158,256	3,101
Section 196.24, F.S.: \$5,000 off property value		89,583	5,000	98

* using statewide average millage rate of 19.6mills¹⁰

**total statewide

Those partially disabled World War II veterans that this joint resolution would benefit could, depending on the extent of their disability rating, save hundreds of dollars a year on their homestead property taxes. For example, using the average exemption value of \$109,213 per veteran in 2005 under s. 196.081, F.S., from the chart above, a disabled veteran with a 50-percent disability rating from the U.S. Department of Veteran's Affairs could be estimated to save approximately \$825¹¹.

⁶ Communication with Logan Mitchell, Department of State Division of Elections. February 10, 2006.

⁷ Florida Department of State Division of Historical Resources. Florida's World War II Heritage Trail.

⁸ Communication with Brian Jacobik, Florida Department of Revenue. February 10, 2006. Email on file with Committee on Military & Veteran Affairs.

⁹ Id.

¹⁰ Id.

¹¹ $((\$109,213 \text{ (avg. home value)} - \$25,000 \text{ (homestead tax exemption)}) \times 19.6 \text{ mills} \times 50\% \text{ (disability rating)}) = \825 savings

D. FISCAL COMMENTS:

Article XI, s. 5(d) of the State Constitution requires the state to publish the proposed amendment along with notice of the date of the election at which it will be submitted before electors in one newspaper in each county in which a newspaper is published once in the tenth week and once in the sixth week immediately preceding the week the election is held. The Division of Elections estimates this cost to be approximately \$50,000¹² to meet the requirements of this provision.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

The mandates provisions of Article VII, section 18 of the Florida Constitution do not apply to joint resolutions.

2. Other:

Article XI, s. 1 of the Florida Constitution, provides the Legislature the authority to propose amendments to the constitution by joint resolution approved by three-fifths of the membership of each house. The amendment must be placed before the electorate at the next general election held after the proposal has been filed with the Secretary of State's office or may be placed at a special election held for that purpose.

B. RULE-MAKING AUTHORITY:

None.

C. DRAFTING ISSUES OR OTHER COMMENTS:

Amendments or revisions to the Florida Constitution may be proposed by joint resolution agreed to by three-fifths of the membership of each house of the Legislature.¹³ Passage in a committee requires a simple majority vote. If the joint resolution is passed in this session, the proposed amendment would be placed before the electorate at the 2006 general election, unless it is submitted at an earlier special election pursuant to a law enacted by an affirmative vote of three-fifths of the membership of each house of the Legislature and is limited to a single amendment or revision.¹⁴ Once in the tenth week, and once in the sixth week immediately preceding the week in which the election is held, the proposed amendment or revision, with notice of the date of election at which it will be submitted to the electors, must be published in one newspaper of general circulation in each county in which a newspaper is published.¹⁵

IV. AMENDMENTS/COMMITTEE SUBSTITUTE & COMBINED BILL CHANGES

¹² Communication with Logan Mitchell, Department of State Division of Elections. February 10, 2006.

¹³ See Art. XI, Sec. 1, Fla. Const.

¹⁴ See Art. XI, Sec. 5(a), Fla. Const. The 2006 general election is on November 7, 2006.

¹⁵ See Art. XI, Sec. 5(c), Fla. Const.

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House Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution, relating to homestead exemptions from ad valorem taxation, to provide a discount from the amount of ad valorem taxation levied on the homestead of a World War II veteran who meets specified criteria.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 6 of Article VII of the State Constitution is agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 6. Homestead exemptions.--

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entirety, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a

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corporation owning a fee or a leasehold initially in excess of ninety-eight years.

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) By general law and subject to conditions specified therein, the exemption shall be increased to a total of twenty-five thousand dollars of the assessed value of the real estate for each school district levy. By general law and subject to conditions specified therein, the exemption for all other levies may be increased up to an amount not exceeding ten thousand dollars of the assessed value of the real estate if the owner has attained age sixty-five or is totally and permanently disabled and if the owner is not entitled to the exemption provided in subsection (d).

(d) By general law and subject to conditions specified therein, the exemption shall be increased to a total of the following amounts of assessed value of real estate for each levy other than those of school districts: fifteen thousand dollars with respect to 1980 assessments; twenty thousand dollars with respect to 1981 assessments; twenty-five thousand dollars with respect to assessments for 1982 and each year thereafter. However, such increase shall not apply with respect to any assessment roll until such roll is first determined to be in

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compliance with the provisions of section 4 by a state agency designated by general law. This subsection shall stand repealed on the effective date of any amendment to section 4 which provides for the assessment of homestead property at a specified percentage of its just value.

(e) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

(f) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant an additional homestead tax exemption not exceeding twenty-five thousand dollars to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner and who has attained age sixty-five and whose household income, as defined by general law, does not exceed twenty thousand dollars. The general law must allow counties and municipalities to grant this additional exemption, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(g) Each veteran of World War II who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was

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85 combat-related, the veteran was a resident of this state at the
 86 time of entering the military service of the United States, and
 87 the veteran was honorably discharged upon separation from
 88 military service. The discount shall be in a percentage equal to
 89 the percentage of the veteran's permanent, combat-related
 90 disability as determined by the United States Department of
 91 Veterans Affairs. To qualify for the discount granted by this
 92 subsection, an applicant must submit to the county property
 93 appraiser, at least 180 days before the scheduled mailing of the
 94 current year's property tax notice, proof of residency at the
 95 time of entering military service, proof that the disability was
 96 combat-related, an official letter from the United States
 97 Department of Veterans Affairs stating the percentage of the
 98 veteran's permanent disability, and a copy of the veteran's
 99 honorable discharge. If the property appraiser denies the
 100 request for a discount, the appraiser must notify the applicant
 101 in writing of the reasons for the denial, and the veteran may
 102 reapply. This subsection shall take effect December 7, 2006, is
 103 self-executing, and does not require implementing legislation.

104 BE IT FURTHER RESOLVED that the following statement be
 105 placed on the ballot:

106 CONSTITUTIONAL AMENDMENT

107 ARTICLE VII, SECTION 6

108 WORLD WAR II PERMANENTLY DISABLED VETERANS' DISCOUNT ON
 109 HOMESTEAD AD VALOREM TAX.--Proposing an amendment to the State
 110 Constitution to provide a discount from the amount of ad valorem
 111 tax on the homestead of a partially or totally permanently
 112 disabled veteran of World War II who was a Florida resident at

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113 | the time of entering military service, whose disability was
 114 | combat-related, and who was honorably discharged; to specify the
 115 | percentage of the discount as equal to the percentage of the
 116 | veteran's permanent combat-related disability; to specify
 117 | qualification requirements for the discount; and to specify that
 118 | the provision takes effect December 7, 2006, is self-executing,
 119 | and does not require implementing legislation.